

James J. Fitzpatrick and Rosemarie Fitzpatrick JT/WROS  
225 McKinley Parkway  
Mineola, New York 11501

June 30, 2010

**Via fax (212.589.4201) and regular mail**

Irving H. Picard, Trustee  
c/o Baker & Hostetler, LLP  
45 Rockefeller Plaza  
New York, New York 10011

**Via ECF and regular mail**

Clerk of the United States Bankruptcy Court for  
the Southern District of New York  
One Bowling Green  
New York, New York 10004

Re: Bankruptcy Case No. 08-1789 (BRL)  
Claim Number 3451 (BLMIS Account #1F0026)

Dear Mr. Picard:

We are in receipt of the "NOTICE OF TRUSTEE'S DETERMINATION OF CLAIM" dated June 21, 2010 with respect to the above-referenced account in which you denied the claim of the James J. Fitzpatrick and Rosemarie Fitzpatrick JT/WROS for, in your own words, "securities" for the Bernard L. Madoff Investment Securities LLC ("BLMIS") account. We hereby object to your determination and request a hearing before Bankruptcy Judge Burton R. Lifland.

We submit the Trustee improperly refused to give full credit for the \$100,000.00 transferred from the predecessor Masters account by only crediting us with a transfer from the predecessor Masters account of \$77,750.25 (see Trustee's Letter and Table attached hereto). Further, we believe your records may reflect one or more withdrawals which are erroneous and did not actually occur. We respectfully request that the Trustee provide a full accounting to demonstrate the factual basis for his denial, as soon as practicable, but in all events, at least seven (7) days prior to the hearing before the Judge.

Sincerely,



James J. Fitzpatrick

Enclosure